



# Treasury Financial Manual

Transmittal Letter No. 667

Volume I

**To: Heads of Government Departments, Agencies, and Others Concerned**

## 1. Purpose

This transmittal letter (T/L) releases revised TFM Volume I, Part 2, Chapter 1500: Description of Accounts Relating to Financial Operations. This chapter describes accounts relating to the Government's financial operations. The Financial Management Service and the Office of Management and Budget assign the accounts to agencies.

## 2. Rescission

This T/L rescinds the following TFM releases:

- TFM Volume I, Announcement No. A-2009-04: Converting Treasury Managed Trust Fund (TMTF) Accounts From a Treasury Two-Digit Department Regular Code to the Two-Digit Department Regular Code Within the Reporting Program Agency, dated March 2009;

AND

- TFM Volume I, Bulletin No. 2004-07: Eliminating Feeder Accounts, dated August 30, 2004.

## 3. Page Changes

### Remove

I TFM 2-1500 (T/L 660)

Table of Contents for Part 2 (T/L 665)

I TFM Announcement No. A-2009-04

I TFM Bulletin No. 2004-07

### Insert

I TFM 2-1500

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## 4. Effective Date

This transmittal letter is effective immediately.

## 5. Inquiries

Direct questions concerning this transmittal letter to:

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 5D18  
Hyattsville, MD 20782  
Telephone: 202-874-9880  
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A handwritten signature in black ink, appearing to read 'D. Lebryk', with a stylized flourish at the end.

Date: September 21, 2011

David A. Lebryk  
Commissioner

## Part 2—Chapter 1500

# DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

**This chapter describes accounts relating to the Government's financial operations. The Financial Management Service (FMS) and the Office of Management and Budget (OMB) assign the accounts to agencies.**

### Section 1510—Authority

Title 31 United States Code 3513 provides authority for regulations governing this chapter.

### Section 1515—Federal Account Symbols and Titles (FAST) Book and Subclassified Accounts

FMS, in collaboration with OMB and the relevant administrative agency, assigns, amends, changes, and discontinues account symbols and titles. The Department of the Treasury (Treasury) account symbols (TAS) represent, by agency and bureau, individual appropriations, receipts, and other fund accounts. Agencies post appropriations or spending authorizations granted by Congress to these accounts. They use account symbols to report to Treasury and OMB. FMS establishes or changes new Treasury appropriation fund symbols (TAFS) derived from the 12 annual appropriation bills without an agency request. TAFS refer to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. The TAFS is a combination of the Federal account symbol and availability code (for example, annual, multi-year, or no-year). TAFS refer only to the appropriation and fund accounts and exclude the receipt accounts.

For new account actions pursuant to other legislation, agencies must send a

letter of request. To establish new accounts, agencies must:

- (1) Contact OMB for approval (see OMB Circular No. A-11, Section 79.4).
- (2) Submit a letter to FMS requesting a new account, including the following:
  - A statement indicating that OMB has approved the account.
  - The type of fund.
  - The proposed account title.
  - The statutory authority.
  - The agency and bureau needing the account.

Agencies should submit all account action requests to FMS as early in the month as possible to allow for agency reporting the following month.

FMS assigns account symbols and titles, fund groups, and fund account definitions per the principles and guidelines in Title 7, of the *General Accounting Office's (GAO's) Policy and Procedures Manual for Guidance of Federal Agencies*.

FMS provides a listing of all assigned symbols and titles in the FAST Book, which is Supplement 1 to the Treasury Financial Manual (TFM) Volume I. FAST Book I displays the two-digit department regular code, and FAST Book II displays the three-digit agency identifier code that eventually will replace the two-digit department regular code. To

access FAST Book I and FAST Book II and for information regarding their effective dates, see the FAST Book Web site at <http://www.fms.treas.gov/fastbook>.

**Note:** For conciseness, this chapter refers only to the two-digit department regular code.

To remove an account or agency from the FAST Book, agencies must submit a letter to FMS's Budget Reports Division (BRD); see the Contacts page.

Upon request, BRD will fax copies of Treasury Announcements to agencies for all account actions relating to their accounts.

When required, BRD establishes subclass codes after it receives an agency's letter of request and determines that subclass codes are necessary to capture data beyond the appropriation or fund level for tracking purposes. BRD prepares and sends agencies a copy of form BA 7103: The Department of the Treasury Sub-Classification Authorization, which authorizes the use of the subclass code. For detailed information on subclass authorizations, refer to TFM Volume I, Part 2, Chapter 3300, subsection 3330.20.

### Section 1520—Receipt, Appropriation (Expenditure), and Fund Account Descriptions

Accounts are the basis for reporting the Government's financial transactions.

FMS classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics and the nature of the transactions they support. Fund groups for receipt and expenditure accounts are detailed in subsections 1525.10 and 1530.10, respectively. FMS and OMB classify transactions within fund groups by assigning numeric or alphanumeric account symbols (or combinations thereof). FMS assigns account symbols to agencies after considering the Government's relationship to the accounts, the sources of the receipts, and the availability of the funds for expenditure. Within Treasury's central accounting system, FMS classifies receipt and expenditure accounts as described in the subsections below.

**Note:** In 2004, Treasury discontinued all existing feeder (general fund expenditure accounts) and associated special fund receipt accounts for special fund expenditure accounts (5000 series TAS). Therefore, agencies cannot report expenditure transfers from a feeder account to the associated special fund receipt account on their Statement of Transactions or use nonexpenditure transfers for such purposes. Treasury appropriates amounts directly to the special fund expenditure accounts. This does not affect feeder accounts associated with trust fund expenditure accounts (8000 series TAS excluding trust revolving funds).

### **1520.10—General Fund Receipt Accounts**

FMS credits general fund receipt accounts with all receipts not earmarked by law for a specific purpose.

### **1520.15—Special Fund Receipt Accounts**

FMS credits special fund receipt accounts with receipts from specific sources earmarked by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending

upon statutory requirements (see subsections 1525.20 and 1525.30).

### **1520.20—Trust Fund Receipt Accounts**

FMS credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements (see subsections 1525.20 and 1525.30).

### **1520.25—Clearing Accounts**

FMS establishes clearing accounts to temporarily hold unidentifiable general, special, or trust fund collections that belong to the Federal Government until they are classified to the proper receipt or expenditure account by the Federal entity. An "F" preceding the last four digits of the fund account symbol identifies these accounts. Clearing accounts consist of the "3800" series fund group preceded by the two-digit department regular code. Agencies should use the following accounts:

- Budget clearing account (suspense), \_\_F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.
- Undistributed intergovernmental payments account, \_\_F3885, to temporarily credit unclassified transactions between Federal agencies, including Intragovernmental Payment and Collection transactions.

### **1520.30—General Fund Expenditure Accounts**

FMS establishes general fund expenditure accounts to record amounts

appropriated by Congress for the general support of the Government.

### **1520.35—Consolidated Working Fund Accounts**

FMS establishes consolidated working fund accounts to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law.

### **1520.40—Management Fund Accounts**

FMS establishes management fund accounts, which are working fund accounts authorized by law, to facilitate accounting for administration of intragovernmental activities other than a continuing cycle of operations.

### **1520.45—Revolving Fund Accounts**

FMS establishes revolving fund accounts to record funds authorized by specific provisions of law to finance a continuing cycle of business-type operations. The receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress. FMS classifies the receipts as follows:

- Public enterprise funds where receipts come primarily from sources outside the Government.
- Intragovernmental funds where receipts come primarily from other appropriations or funds.

### **1520.50—Special Fund Expenditure Accounts**

FMS establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for

special programs according to specific provisions of law.

### 1520.55—Trust Fund Expenditure Accounts

FMS establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

**Note:** FMS has converted the Treasury Managed Trust Fund (TMTF) expenditure accounts from a Treasury two-digit department regular code to the two-digit department regular code of the reporting program agency. Legacy accounts were amended in 2009, and agencies are no longer permitted to request and report TMTF activity using department regular code “20” but will report using the department regular code of the agency that is the owner of the fund. Appendix 1 is a TMTF conversion chart of accounts.

### 1520.60—Trust Revolving Fund

FMS establishes a trust revolving fund when a law authorizes a revolving fund and designates the revolving fund as a trust fund. Otherwise, trust revolving funds are the same as revolving funds (see subsection 1520.45).

### 1520.65—Allocation (Formerly Transfer Appropriation) Accounts

FMS establishes allocation accounts to receive (and subsequently obligate and disburse) allocations treated as nonexpenditure transactions. These accounts carry symbols identified with the original appropriation from which monies were advanced. An allocation account is symbolized by adding the receiving agency’s two-digit department regular code to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular bureau within the receiving

department. For example, 14-20X1234.010 represents a transfer of funds that were initially appropriated to department 20 (Treasury) and allocated to bureau 10 (National Park Service) within department 14 (Interior).

### Section 1525—Receipt Account Classification

Normally, receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall within the following categories: governmental or budget, proprietary, and intra-governmental. Governmental or budget receipts arise from the sovereign and regulatory powers unique to Government. Proprietary receipts are derived from market-oriented or business-like activities. Intra-governmental receipts are payments from one Government account to another. For further detail on the types of receipts, refer to OMB Circular No. A-11, Section 20.7. The following is an example of the numbering scheme generally associated with available receipts.

<b>Two-digit department regular code</b>	14 – (Interior)
<b>Account symbol</b>	8369
<b>Subnumber</b>	.001 (Gifts and Donations) .002 (Earnings on Investments)

### 1525.10—Receipt Account Symbols by Fund Groups and Major Classes

FMS classifies receipt accounts and assigns symbols by fund groups and major classes as follows:

<b>Fund Group</b>	<b>Major Class</b>
General fund:	
Taxes .....	0100
Customs duties.....	0300
Receipts from	
monetary power .....	0600
Fees for regulatory	
and judicial service .....	0800
Fines, penalties,	
and forfeitures.....	1000
Restitutions, reparations,	
and recoveries under	
military occupation.....	1100
Gifts and contributions .....	1200
Interest .....	1350
Dividends and	
other earnings .....	1600
Rent, including	
bonuses .....	1800
Royalties.....	2000
Sale of products .....	2200
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Clearing accounts .....	3800
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Trust fund receipt accounts.....	8000-8999

### 1525.20—Available Receipts

Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. However, in some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account in that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances, available receipts that are earmarked for current-year obligations and expenditures initially are placed in an unavailable receipt account until FMS prepares a warrant to move the funds to a current fiscal year expenditure account.

See *Treasury Department-General Accounting Office Joint Regulation No. 3* in the *GAO's Policy and Procedures Manual for Guidance of Federal Agencies*, Title 7, Appendix II.

### 1525.30—Unavailable Receipts

Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

- Congress limited the amount available for expenditure;

OR

- Agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action.

Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unappropriated receipts sometimes are invested. In these circumstances, Treasury would designate the fund as “available.” See subsection 1525.20.

### Section 1530—Expenditure Account Classification

Expenditure account symbols consist of eight or more digits. The first two digits identify the agency responsible for the account. The next digits or characters represent the period of availability for obligation. The last four digits identify the specific account by fund group. The following example illustrates the various Treasury account symbols for the salaries and expenses account for the Department of State.

<b>Two-digit department regular code</b>	19 – (Dept. of State)
<b>Period of availability</b>	11 (Fiscal 2011 annual) 11/12 (Fiscal 2011/2012 multiple year) X (No-year appropriation)
<b>Account symbol</b>	0107

### 1530.10—Expenditure Account Symbols by Fund Groups

FMS classifies expenditure accounts and assigns symbols by fund groups as follows:

<b>Fund Group</b>	<b>Major Class</b>
General fund: .....	0000-3799
Clearing account.....	3800-3899
Management fund.....	3960-3999
Revolving funds:	
Public enterprise .....	4000-4499
Intragovernmental.....	4500-4999
Special fund .....	5000-5999
Deposit fund .....	6000-6999
Trust fund .....	8000-8399
	and
	8500-8999
Trust revolving fund .....	8400-8499

### 1530.20—Identifying the Period of Availability

The account symbol designates the period of availability for incurring obligations as follows:

- **Annual appropriations**—Two digits (00 through 99) indicate the fiscal year of availability for incurring obligations of a 1-year appropriation (20 11 1234).
- **Multiple-year appropriations**—Two digits separated by a slash (/) indicate a multiple-year appropriation for incurring obligations for a definite period in excess of 1 fiscal year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final fiscal year of availability (20 11/12 1234).
- **No-year appropriations**—An “X” indicates a no-year appropriation that is available for obligations for an indefinite period of time (20 X 1234).

### Section 1535—Deposit Fund Accounts

FMS establishes deposit fund accounts to record monies that do not belong to the Federal Government. Deposit funds are a liability in the Government’s central summary general ledger since those assets do not belong to the Government. The deposit fund account (liability) classification is proper for any account that meets one of the following three criteria:

- **Monies withheld from Government payments for goods and services received.** Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for savings bonds or State income taxes).
- **Monies the Government is holding awaiting distribution based on a legal determination or investigation.** This category includes monies in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
- **Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.** This includes certain cash and investments held outside of Treasury. Also, refer to TFM Volume I, Part 2, Chapter 3400, for additional information.

### 1535.10—Proper Classification and Reporting

To maintain accountability, agencies must establish separate deposit fund accounts to hold non-Government monies for individual statutory authorizations or programs. They must request new deposit fund accounts through their OMB examiner (see Section 1515). Deposit funds, which are for monies not owned by the Government, are not included in the Federal budget. If an agency is uncertain about the ownership of monies, it should ask its Treasury and OMB contacts for guidance.

### 1535.20—Need for Regular Periodic Reviews

Each agency should review its deposit fund accounts periodically, but at least quarterly, and should take whatever corrective action may be

indicated. At a minimum, these reviews should determine whether all monies held in a deposit fund account are consistent with the title of, and legal authority for, the account and that the account has a positive balance. (If a Federal disbursing officer over-disburses a deposit fund, an Anti-Deficiency Act violation has been committed and must be reported promptly.) Where problems are identified, agencies should process appropriate adjustments for inconsistencies and institute corrective procedures to ensure use of the appropriate accounts. See TFM Volume I, Part 6, Chapter 3000, for procedures on reviewing unclaimed money accounts, such as escrow accounts for loans.

### 1535.30—Deposit Funds Available to All Agencies

The following deposit funds are available to all agencies:

- **Advances without orders from non-Federal sources (X6500)**—Use this account for advances without orders from non-Federal sources. However, credit advances without orders from another Federal agency to F3885, “Undistributed inter-governmental payments.”
- **Small escrow amounts (X6501)**—Use this account for small escrow amounts held less than 1 year, when the agency’s balance is less than \$1 million.
- **Other Federal payroll withholding, allotments (X6276)**—Use this account only when Federal payroll withholding amounts, not including deductions for U.S. Savings Bonds, must be held to make monthly payments.

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## **CONTACTS**

***Direct inquiries concerning this chapter to:***

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 5D18  
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## Treasury Managed Trust Fund Conversion Chart for Accounts

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